



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Control No: TEGE-07-0706-02

July 25, 2006

MEMORANDUM FOR MANAGER, EO DETERMINATIONS

FROM: Robert Choi \s\ *Robert Choi*
Acting Director, EO Rulings and Agreements

SUBJECT: IRC §4942(g)(2) Set-Aside Requests

The purpose of this memorandum is to transmit guidelines for processing requests for approval of set-asides under IRC §4942(g)(2). The guidelines are set forth in the attachments to this memorandum, as described below:

1. IRC §4942(g)(2) Set-Asides: Reference Guide Sheet for Processing Set-Aside Requests
2. IRC §4942(g)(2) Set-Asides: The Law at a Glance
3. Two sample private letter rulings

The content of this memorandum and the attachments will be incorporated into IRM 7.20.4, Exempt Organizations Determination Letter Processing, Special Determination Issues.